

# EXHIBIT 1

## *Spagni Charge Sheet*

**IN THE REGIONAL DIVISION OF THE CAPE  
HELD AT CAPE TOWN**

**CASE NUMBER F93/2017**

In the matter between:

**THE STATE**

Versus

**RICARDO SPAGNI**  
(Hereinafter referred to as "the accused")

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**CHARGE SHEET**

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**PREAMBLE:**

**WHEREAS**

**1. THE ACCUSED**

- 1.1. Is a 36 year old, South African citizen, with identification number [REDACTED] residing at [REDACTED], Cape Town;
- 1.2. Was employed by Cape Cookies CC ("Cape Cookies") for the period 1 October 2009 to 8 June 2011 as Information Technology Manager (IT Manager);
- 1.3. Held a bank account with ABSA bank with account number 9172366442 into which Cape Cookies paid his monthly salary;
- 1.4. Held four further savings accounts with ABSA bank with the following account numbers 9251587260, 9234432919, 9242913591 and 9243264866;
- 1.5. Cape Cookies principal place of business is situated at 16 Chapel Street Maitland, in the Regional Division of the Cape;
- 1.6. Cape Cookie's postal address is PO Box 810 Maitland 7404;

1.7. The postal address of PO Box 2939 Somerset West 7130 is unknown to the management of Cape Cookies;

1.8. As IT Manager the accused was required to comply with the financial policy of the company that included signing off on invoices for goods and services supplied to his department and authorising payment of these invoices for his department up to R2000;

1.9. In circumstances where invoices exceeded R2000 the invoices were presented to the Chief Financial Officer (Leslie Slye) for authorisation whereafter these invoices would be loaded for payment by the assistant accountant (Claudette Farmer) onto the FNB bank's Electronic Fund Transfer payment system;

1.10. All invoices were paid from the Cape Cookies FNB bank account with account number 62017026966;

2. EOH Mthombo (Pty) Ltd trading as Ensync Network Solutions (Pty) Ltd

2.1. Ensync Network Solutions (Pty) Ltd (Ensync) provided information technology services and goods to Cape Cookies;

2.2. Ensync underwent a change of ownership during November 2010 and formally started trading as EOH Mthombo (Pty) Ltd from March 2011;

2.3. EOH Mthombo (Pty) Ltd t/a Ensync is registered for VAT with SARS with VAT number 4320172499;

2.4. Ensync's invoices were paid by Cape Cookies into ABSA account number 9251587260 held by the accused Mr RP Spagni;

2.5. Ensync has a bank account with Nedbank with account number 1469092360 and does not have a bank account with ABSA;

3. DarkCube Biometrics CC

3.1. DarkCube Biometrics CC was associated with a deregistered entity called Dust Technologies CC and Cape Cookies never had any business dealings with either of the entities;

3.2. The contact details and VAT registration number of DarkCube reflected on the invoices presented to Cape Cookies are invalid;

3.3. DarkCube Biometrics CC could not be traced and Cape Cookies did not receive any invoices or enquiry pertaining to outstanding monies from the entity since the accused left the employment of Cape Cookies;

3.4. DarkCube's invoices were paid by Cape Cookies into ABSA account with account number 9234432919 held by the accused Mr RP Spagni;

4. Jurun Trading CC t/a SolidSource

4.1. Jurun Trading CC t/a SolidSource is not registered with CIPRO under the registration number CK2000/081731/23;

4.2. The VAT number 4328441084 reflected on the invoices issued to Cape Cookies is not recognised as a valid VAT number by SARS;

4.3. Jurun Trading CC t/a SolidSource could not be traced and Cape Cookies did not receive any invoices or enquiry pertaining to outstanding monies from the entity since the accused left the employment of Cape Cookies;

4.4. SolidSource's invoices were paid by Cape Cookies into ABSA account with account number 9242913591 held by the accused Mr RP Spagni;

**5. StorVault Africa**

5.1. The VAT number 4377981235 quoted on the invoices issued to Cape Cookies by StorVault Africa is not recognised as a valid VAT number by SARS;

5.2. StorVault Africa could not be traced and Cape Cookies did not receive any invoices or enquiry pertaining to outstanding monies from the entity since the accused left the employment of Cape Cookies;

5.3. Cape Cookies paid the StorVault Africa invoices into an ABSA account with account number 9243264866 held by the accused Mr RP Spagni.

**NOW THEREFORE** the accused is guilty of the following offences:

**COUNTS 1 to 17**

**FRAUD**

**(Ensync Network Solutions (PTY)Ltd – Schedule 1)**

**IN THAT** on or about the dates as mentioned in Column A of Schedule 1, and at or near the business premises of Cape Cookies CC situated at 16 Chapel Street Maitland, in the Regional Division of the Western Cape, the accused unlawfully, falsely and with the intent to defraud, gave out and pretended to Cape Cookies and/or the Chief Financial Officer of Cape Cookies, Leslie Slye and/or other representatives of Cape Cookies, that:

1. The invoices mentioned in Column B of Schedule 1 have been issued by Ensync Network Solutions (Pty) Ltd for actual services rendered and/or goods delivered by Ensync Network Solutions (Pty) Ltd to Cape Cookies and/or
2. The invoices were authorised or ought to be authorised for full and final settlement for the amounts set out in Column D of Schedule 1 in relation to the services and/or goods that were in actual fact rendered to the IT department of Cape Cookies by Ensync Network Solutions (Pty) Ltd and/or

3. The accused was authorised and/or entitled to present for authorisation the said invoices that would result in payment inclusive of VAT by Cape Cookies to Ensync Network Solutions (Pty) Ltd in the amounts as per Column D of Schedule 1 and/or
4. Payment should be made from the business bank account of Cape Cookies to Ensync Network Solutions (Pty) Ltd bank account as per Column F of Schedule 1 and/or
5. Ensync Network Solutions (Pty) Ltd is registered for VAT with SARS with VAT registration number 4470205206 as stipulated on the invoices per Column B of Schedule 1 being valid tax invoices, and/or
6. The VAT portion of the said invoice as per Column E of Schedule 1 is payable to Ensync Network Solutions (Pty) Ltd and would qualify as input VAT for purposes of calculating the VAT liability of Cape Cookies and/or

**AND** did there and then, by means of the said misrepresentation, induce the representatives from Cape Cookies CC to accept that:

1. The invoices mentioned in Column B of Schedule 1 have been issued by Ensync Network Solutions (Pty) Ltd for actual services rendered and/or goods delivered by Ensync Network Solutions (Pty) Ltd to Cape Cookies and/or
2. The invoices were authorised or ought to be authorised for full and final settlement for the amounts set out in Column D of Schedule 1 in relation to the services and/or goods that were in actual fact rendered to the IT department of Cape Cookies by Ensync Network Solutions (Pty) Ltd and/or
3. The accused was authorised and/or entitled to present for authorisation the said invoices that would result in payment inclusive of VAT by Cape Cookies to Ensync Network Solutions (Pty) Ltd in the amounts as per Column D of Schedule 1 and/or

4. Payment should be made from the business bank account of Cape Cookies to Ensync Network Solutions (Pty) Ltd bank account as per Column F of Schedule 1 and/or
5. Ensync Network Solutions (Pty) Ltd is registered for VAT with SARS with VAT registration number 4470205206 as stipulated on the invoices per Column B of Schedule 1 being valid tax invoices, and/or
6. The VAT portion of the said invoice as per Column E of Schedule 1 is payable to Ensync Network Solutions (Pty) Ltd and would qualify as input VAT for purposes of calculating the VAT liability of Cape Cookies and/or

**WHEREAS** in truth and in fact, the accused when he misrepresented as aforesaid, well knew:-

1. The invoices mentioned in Column B of Schedule 1 were not issued by Ensync Network Solutions (Pty) Ltd and/or
2. The invoices were not authorised or ought not to be authorised for full and final settlement for the amounts set out in Column D of Schedule 1 as the services and/or goods were not in actual fact rendered to the IT department of Cape Cookies for the benefit of Cape Cookies by Ensync Network Solutions (Pty) Ltd and/or
3. The accused abused his power and authorised and/or presented for authorisation the said invoices that would result in payment inclusive of VAT to Ensync Network Solutions (Pty) Ltd in the amounts as per Column D of Schedule 1 and/or
4. Payment should not have been made from the business bank account of Cape Cookies to Ensync Network Solutions (Pty) Ltd with bank account as per Column F of Schedule 1 and/or

5. Ensync Network Solutions (Pty) Ltd was registered for VAT with SARS with VAT registration number 4320172499 and not VAT registration number 4470205206 as stipulated on the invoices per Column B of Schedule 1, which were not valid invoices and/or
6. The VAT portion of the said invoices as per Column E of Schedule 1 was not payable to Ensync Network Solutions (Pty) Ltd and ought not to be use as input VAT for purposes of calculating the VAT liability of Cape Cookies.

**And that Accused thus committed Fraud.**

**ALTERNATIVE TO COUNTS 1 TO 17**

**THAT** the accused is guilty of a contravention of Section 59(1)(h) read with Sections 2, 13, 16, 46 and 48 of the Value Added Tax Act, Act 89 of 1991.

**IN** that on or about the dates mentioned in Column A of Schedule 1 and at or near Maitland in the Regional Division of the Cape, the accused wrongfully and with the intent to assist Cape Cookies CC to obtain a refund of tax under the VAT Act to which Cape Cookies CC was not entitled in the amount as set out in Column E of Schedule 1, knowingly issued forged tax invoices as per Column B of Schedule 1 reflecting a VAT amount and an invalid VAT registration number.

[Penalty Clause: A fine or a term of imprisonment not exceeding than 60 months imprisonment]

**COUNTS 18 TO 34**

**FORGERY**

**IN THAT** on or about the dates mentioned in Column A of Schedule 1 and at or near Maitland, in the Regional Division of the Cape, the accused did unlawfully, falsely and with intent thereby to defraud, and to the prejudice or potential prejudice of Cape Cookies CC forge instruments in writing, to wit, invoices as per Column B of Schedule



1 creating a false document, which purported to be an invoice as per Column B of Schedule 1 for services and/or goods by Ensync Network Solutions (Pty) Ltd.

**WHILST** the accused knew that in actual fact Ensync Network Solutions (Pty) Ltd did not issue the invoices as per Column B of Schedule 1 and/or that the said invoices did not reflect actual transactions and/or supplies rendered to Cape Cookies CC by Ensync Network Solutions (Pty) Ltd.

### **COUNTS 35 to 51**

#### **UTTERING**

**IN THAT** on or about the dates mentioned in Column A of Schedule 1 and at or near Maitland, in the Regional Division of the Cape, the accused did unlawfully, falsely and with intent thereby to defraud, and to the prejudice or potential prejudice of Cape Cookies CC utter false documents to Cape Cookies CC and/or the representatives of Cape Cookies CC, to wit:- forge instruments in writing, to wit, invoices as per Column B of Schedule 1 whilst the accused knew that the invoices were forged documents that were not issued by Ensync Network Solutions (Pty) Ltd.

### **COUNTS 52 TO 121**

#### **FRAUD**

**(DarkCube Biometrics CC – Schedule 2)**

**IN THAT** on or about the dates as mentioned in Column A of Schedule 2, and at or near the business premises of Cape Cookies CC situated at 16 Chapel Street Maitland, in the Regional Division of the Western Cape, the accused unlawfully, falsely and with the intent to defraud, gave out and pretended to Cape Cookies and/or the Chief Financial Officer of Cape Cookies, Leslie Slye and/or other representatives of Cape Cookies, that:

1. The invoices mentioned in Column B of Schedule 2 have been issued by DarkCube Biometrics CC for actual services rendered and/or goods delivered by DarkCube Biometrics CC to Cape Cookies and/or
2. The invoices were authorised or ought to be authorised for full and final settlement for the amounts set out in Column D of Schedule 2 in relation to the services and/or goods that were in actual fact rendered to the IT department of Cape Cookies by DarkCube Biometrics CC and/or
3. The accused was authorised and/or entitled to present for authorisation the said invoices that would result in payment inclusive of VAT by Cape Cookies to DarkCube Biometrics CC in the amounts as per Column D of Schedule 2 and/or
4. Payment should be made from the business bank account of Cape Cookies to DarkCube Biometrics CC's bank account as per Column F of Schedule 2 and/or
5. DarkCube Biometrics CC is registered for VAT with SARS with VAT registration number 4690226792 as stipulated on the invoices per Column B of Schedule 2, being valid tax invoices and/or
6. The VAT portion of the said invoice as per Column E of Schedule 2 is payable to DarkCube Biometrics CC and would qualify as input VAT for purposes of calculating the VAT liability of Cape Cookies and/or

**AND** did there and then, by means of the said misrepresentation, induce the representatives from Cape Cookies CC to accept that:

1. The invoices mentioned in Column B of Schedule 2 have been issued by DarkCube Biometrics CC for actual services rendered and/or goods delivered by DarkCube Biometrics CC to Cape Cookies and/or
2. The invoices were authorised or ought to be authorised for full and final settlement for the amounts set out in Column D of Schedule 2 in relation to the

services and/or goods that were in actual fact rendered to the IT department of Cape Cookies by DarkCube Biometrics CC and/or

3. The accused was authorised and/or entitled to present for authorisation the said invoices that would result in payment inclusive of VAT by Cape Cookies to DarkCube Biometrics CC in the amounts as per Column D of Schedule 2 and/or
4. Payment should be made from the business bank account of Cape Cookies to DarkCube Biometrics CC bank account as per Column F of Schedule 2 and/or
5. DarkCube Biometrics CC is registered for VAT with SARS with VAT registration number 4690226792 as stipulated on the invoices per Column B of Schedule 2 being valid tax invoices, and/or
6. The VAT portion of the said invoice as per Column E of Schedule 2 is payable to DarkCube Biometrics CC and would qualify as input VAT for purposes of calculating the VAT liability of Cape Cookies and/or

**WHEREAS** in truth and in fact, the accused when he misrepresented as aforesaid, well knew:-

1. The invoices mentioned in Column B of Schedule 2 were not issued by DarkCube Biometrics CC and no services were rendered and no goods delivered by DarkCube Biometrics CC to Cape Cookies and/or
2. The invoices were not authorised or ought not to be authorised for full and final settlement for the amounts set out in Column D of Schedule 2 as the services and/or goods were not in actual fact rendered to the IT department of Cape Cookies for the benefit of Cape Cookies by DarkCube Biometrics CC and/or
3. The accused abused his power and authorised and/or presented for authorisation the said invoices that would result in payment inclusive of VAT to DarkCube Biometrics CC in the amounts as per Column D of Schedule 2 and/or

4. Payment should not have been made from the business bank account of Cape Cookies to DarkCube Biometrics CC with bank account as per Column F of Schedule 2 and/or
5. DarkCube Biometrics CC was not registered for VAT with SARS and did not have the VAT registration number 4690226792 as stipulated on the invoices per Column B of Schedule 2, which were not valid invoices and/or
6. The VAT portion of the said invoices as per Column E of Schedule 2 was not payable to DarkCube Biometrics CC and ought not to be used as input VAT for purposes of calculating the VAT liability of Cape Cookies and/or

**And that Accused thus committed Fraud.**

**ALTERNATIVE TO COUNTS 52 TO 121**

**THAT** the accused is guilty of a contravention of Section 59(1)(h) read with Sections 2, 13, 16, 46 and 48 of the Value Added Tax Act, Act 89 of 1991.

**IN** that on or about the dates mentioned in Column A of Schedule 2 and at or near Maitland in the Regional Division of the Cape, the accused wrongfully and with the intent to assist Cape Cookies CC to obtain a refund of tax under the VAT Act to which Cape Cookies CC was not entitled in the amount as set out in Column E of Schedule 2, knowingly issued forged tax invoices as per Column B of Schedule 2 reflecting a VAT amount and an invalid VAT registration number.

[Penalty Clause: A fine or a term of imprisonment not exceeding than 60 months imprisonment]

**COUNTS 122 TO 191****FORGERY**

**IN THAT** on or about the dates mentioned in Column A of Schedule 2 and at or near Maitland, in the Regional Division of the Cape, the accused did unlawfully, falsely and with intent thereby to defraud, and to the prejudice or potential prejudice of Cape Cookies CC forge instruments in writing, to wit, invoices as per Column B of Schedule 2 for services and/or goods by DarkCube Biometrics CC.

**WHILST** the accused knew that the said invoices did not reflect actual transactions and/or supplies rendered to Cape Cookies CC by DarkCube Biometrics CC.

**COUNTS 192 TO 261****UTTERING**

**IN THAT** on or about the dates mentioned in Column A of Schedule 2 and at or near Maitland, in the Regional Division of the Cape, the accused did unlawfully, falsely and with intent thereby to defraud, and to the prejudice or potential prejudice of Cape Cookies CC utter false documents to Cape Cookies CC and/or the representatives of Cape Cookies CC, to wit:- invoices as per Column B of Schedule 2 whilst the accused knew that the invoices were forged documents that were not issued by DarkCube Biometrics CC.

**COUNTS 262 TO 283****FRAUD**

**(Jurun Trading CC trading as SolidSource – Schedule 3)**

**IN THAT** on or about the dates as mentioned in Column A of Schedule 3, and at or near the business premises of Cape Cookies CC situated at 16 Chapel Street Maitland, in the Regional Division of the Western Cape, the accused unlawfully, falsely and with the intent to defraud, gave out and pretended to Cape Cookies and/or the

Chief Financial Officer of Cape Cookies, Leslie Slye and/or other representatives of Cape Cookies, that:

1. The invoices mentioned in Column B of Schedule 3 have been issued by SolidSource for actual services rendered and/or goods delivered by SolidSource to Cape Cookies and/or
2. The invoices were authorised or ought to be authorised for full and final settlement for the amounts set out in Column D of Schedule 3 in relation to the services and/or goods that were in actual fact rendered to the IT department of Cape Cookies by SolidSource and/or
3. The accused was authorised and/or entitled to present for authorisation the said invoices that would result in payment inclusive of VAT by Cape Cookies to SolidSource in the amounts as per Column D of Schedule 3 and/or
4. Payment should be made from the business bank account of Cape Cookies to SolidSource bank account as per Column F of Schedule 3 and/or
5. SolidSource is registered for VAT with SARS with VAT registration number 4328441084 as stipulated on the invoices per Column B of Schedule 3 being valid tax invoices, and/or
6. The VAT portion of the said invoice as per Column E of Schedule 3 is payable to SolidSource and would qualify as input VAT for purposes of calculating the VAT liability of Cape Cookies,

**AND** did there and then, by means of the said misrepresentation, induce the representatives from Cape Cookies CC to accept that:

1. The invoices mentioned in Column B of Schedule 3 have been issued by SolidSource for actual services rendered and/or goods delivered by SolidSource to Cape Cookies and/or

2. The invoices were authorised or ought to be authorised for full and final settlement for the amounts set out in Column D of Schedule 3 in relation to the services and/or goods that were in actual fact rendered to the IT department of Cape Cookies by SolidSource and/or
3. The accused was authorised and/or entitled to present for authorisation the said invoices that would result in payment inclusive of VAT by Cape Cookies to SolidSource in the amounts as per Column D of Schedule 3 and/or
4. Payment should be made from the business bank account of Cape Cookies to SolidSource bank account as per Column F of Schedule 3 and/or
5. SolidSource is registered for VAT with SARS with VAT registration number 4328441084 as stipulated on the invoices per Column B of Schedule 3 being valid tax invoices, and/or
6. The VAT portion of the said invoice as per Column E of Schedule 3 is payable to SolidSource and would qualify as input VAT for purposes of calculating the VAT liability of Cape Cookies and/or

**WHEREAS** in truth and in fact, the accused when he misrepresented as aforesaid, well knew:-

1. The invoices mentioned in Column B of Schedule 3 were not issued by SolidSource and no services were rendered and no goods were delivered by SolidSource and/or
2. The invoices were not authorised or ought not to be authorised for full and final settlement for the amounts set out in Column D of Schedule 3 as the services and/or goods were not in actual fact rendered to the IT department of Cape Cookies for the benefit of Cape Cookies by Ensync Network Solutions (Pty) Ltd and/or

3. The accused abused his power and authorised and/or presented for authorisation the said invoices that would result in payment inclusive of VAT to SolidSource in amounts as per Column D of Schedule 3 and/or
4. Payment should not have been made from the business bank account of Cape Cookies to SolidSource with bank account as per Column F of Schedule 3 and/or
5. SolidSource was registered for VAT with SARS with VAT registration number 4320172499 and not VAT registration number 4470205206 as stipulated on the invoices per Column B of Schedule 3, which were not valid invoices and/or
6. The VAT portion of the said invoices as per Column E of Schedule 3 was not payable to SolidSource and ought not to be used as input VAT for purposes of calculating the VAT liability of Cape Cookies.

And that Accused thus committed Fraud.

**ALTERNATIVE TO COUNTS 262 TO 283**

THAT the accused is guilty of a contravention of Section 59(1)(h) read with Sections 2, 13, 16, 46 and 48 of the Value Added Tax Act, Act 89 of 1991.

IN that on or about the dates mentioned in Column A of Schedule 3 and at or near Maitland in the Regional Division of the Cape, the accused wrongfully and with the intent to assist Cape Cookies CC to obtain a refund of tax under the VAT Act to which Cape Cookies CC was not entitled in the amount as set out in Column E of Schedule 3, knowingly issued forged tax invoices as per Column B of Schedule 3 reflecting a VAT amount and an invalid VAT registration number.

[Penalty Clause: A fine or a term of imprisonment not exceeding than 60 months imprisonment]



**COUNTS 284 TO 305****FORGERY**

**IN THAT** on or about the dates mentioned in Column A of Schedule 3 and at or near Maitland, in the Regional Division of the Cape, the accused did unlawfully, falsely and with intent thereby to defraud, and to the prejudice or potential prejudice of Cape Cookies CC forge instruments in writing, to wit, invoices as per Column B of Schedule 3 for services and/or goods supplied by SolidSource to Cape Cookies.

**WHILST** the accused knew that in actual fact SolidSource did not issue the invoices as per Column B of Schedule 3 and/or that the said invoices did not reflect actual transactions and/or supplies rendered to Cape Cookies CC by SolidSource.

**COUNTS 306 TO 327****UTTERING**

**IN THAT** on or about the dates mentioned in Column A of Schedule 3 and at or near Maitland, in the Regional Division of the Cape, the accused did unlawfully, falsely and with intent thereby to defraud, and to the prejudice or potential prejudice of Cape Cookies CC utter false documents to Cape Cookies CC and/or the representatives of Cape Cookies CC, to wit:- invoices as per Column B of Schedule 3 whilst the accused knew that the invoices were forged documents that were not issued by SolidSource.

**COUNTS 328 TO 344****FRAUD**

**(Storvault Africa– Schedule 4)**

**IN THAT** on or about the dates as mentioned in Column A of Schedule 4, and at or near the business premises of Cape Cookies CC situated at 16 Chapel Street Maitland, in the Regional Division of the Western Cape, the accused unlawfully, falsely and with the intent to defraud, gave out and pretended to Cape Cookies and/or the

Chief Financial Officer of Cape Cookies, Leslie Slye and/or other representatives of Cape Cookies, that:

1. The invoices mentioned in Column B of Schedule 4 have been issued by StorVault Africa for actual services rendered and/or goods delivered by StorVault Africa to Cape Cookies and/or
2. The invoices were authorised or ought to be authorised for full and final settlement for the amounts set out in Column D of Schedule 4 in relation to the services and/or goods that were in actual fact rendered to the IT department of Cape Cookies by StorVault Africa and/or
3. The accused was authorised and/or entitled to present for authorisation the said invoices that would result in payment inclusive of VAT by Cape Cookies to StorVault Africa in the amounts as per Column D of Schedule 4 and/or
4. Payment should be made from the business bank account of Cape Cookies to StorVault Africa bank account as per Column F of Schedule 4 and/or
5. StorVault Africa is registered for VAT with SARS with VAT registration number 4377981235 as stipulated on the invoices per Column B of Schedule 4 being valid tax invoices, and/or
6. The VAT portion of the said invoice as per Column E of Schedule 4 is payable to StorVault Africa and would qualify as input VAT for purposes of calculating the VAT liability of Cape Cookies,

**AND** did there and then, by means of the said misrepresentation, induce the representatives from Cape Cookies CC to accept that:

1. The invoices mentioned in Column B of Schedule 4 have been issued by StorVault Africa for actual services rendered and/or goods delivered by StorVault Africa to Cape Cookies and/or

2. The invoices were authorised or ought to be authorised for full and final settlement for the amounts set out in Column D of Schedule 4 in relation to the services and/or goods that were in actual fact rendered to the IT department of Cape Cookies by StorVault Africa and/or
3. The accused was authorised and/or entitled to present for authorisation the said invoices that would result in payment inclusive of VAT by Cape Cookies to StorVault Africa in the amounts as per Column D of Schedule 4 and/or
4. Payment should be made from the business bank account of Cape Cookies to StorVault Africa bank account as per Column F of Schedule 4 and/or
5. StorVault Africa is registered for VAT with SARS with VAT registration number 4377981235 as stipulated on the invoices per Column B of Schedule 4 being valid tax invoices, and/or
6. The VAT portion of the said invoice as per Column E of Schedule 4 is payable to StorVault Africa and would qualify as input VAT for purposes of calculating the VAT liability of Cape Cookies.

**WHEREAS** in truth and in fact, the accused when he misrepresented as aforesaid, well knew:-

1. The invoices mentioned in Column B of Schedule 4 were not issued by StorVault Africa and no services were rendered and no goods were delivered by StorVault to Cape Cookies and/or
2. The invoices were not authorised or ought not to be authorised for full and final settlement for the amounts set out in Column D of Schedule 4 as the services and/or goods were not in actual fact rendered to the IT department of Cape Cookies for the benefit of Cape Cookies by StorVault Africa and/or

3. The accused abused his power and authorised and/or presented for authorisation the said invoices that would result in payment inclusive of VAT to StorVault Africa in amounts as per Column D of Schedule 4 and/or
4. Payment should not have been made from the business bank account of Cape Cookies to StorVault Africa with bank account as per Column F of Schedule 4 and/or
5. StorVault Africa was not registered for VAT with VAT registration number 4377981235 as stipulated on the invoices per Column B of Schedule 4, which were not valid invoices and/or
6. The VAT portion of the said invoices as per Column E of Schedule 4 was not payable to StorVault Africa and ought not to be use as input VAT for purposes of calculating the VAT liability of Cape Cookies.

**And that Accused thus committed Fraud.**

**ALTERNATIVE TO COUNTS 328 TO 344**

**THAT** the accused is guilty of a contravention of Section 59(1)(h) read with Sections 2, 13, 16, 46 and 48 of the Value Added Tax Act, Act 89 of 1991.

**IN** that on or about the dates mentioned in Column A of Schedule 4 and at or near Maitland in the Regional Division of the Cape, the accused wrongfully and with the intent to assist Cape Cookies CC to obtain a refund of tax under the VAT Act to which Cape Cookies CC was not entitled in the amount as set out in Column E of Schedule 4, knowingly issued forged tax invoices as per Column B of Schedule 4 reflecting a VAT amount and an invalid VAT registration number.

[Penalty Clause: A fine or a term of imprisonment not exceeding than 60 months imprisonment]

**COUNTS 345 TO 361****FORGERY**

**IN THAT** on or about the dates mentioned in Column A of Schedule 4 and at or near Maitland, in the Regional Division of the Cape, the accused did unlawfully, falsely and with intent thereby to defraud, and to the prejudice or potential prejudice of Cape Cookies CC forge instruments in writing, to wit, invoices as per Column B of Schedule 4 for services and/or goods by StorVault Africa.

**WHILST** the accused knew that in actual fact StorVault Africa did not issue the invoices as per Column B of Schedule 4 and/or that the said invoices did not reflect actual transactions and/or supplies rendered to Cape Cookies CC by StorVault Africa.

**COUNTS 362 TO 378****UTTERING**

**IN THAT** on or about the dates mentioned in Column A of Schedule 4 and at or near Maitland, in the Regional Division of the Cape, the accused did unlawfully, falsely and with intent thereby to defraud, and to the prejudice or potential prejudice of Cape Cookies CC utter false documents to Cape Cookies CC and/or the representatives of Cape Cookies CC, to wit:- invoices as per Column B of Schedule 4 whilst the accused knew that the invoices were forged documents that were not issued by StorVault Africa.

SCHEDULE 1						
COUNT	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F
	Date	Invoice description	Service Provider	Total amount of Invoice	VAT portion Indicated on Invoice	Bank account details of service provider stipulated on invoice
1, 18 and 35	Tuesday, 04 May 2010	Quote no. Q02614	Ensync Network Solutions (Pty) Ltd	34 792,80	4 272,80	ABSA Bank 9251587260
2, 19 and 36	Tuesday, 04 May 2010	Quote no. Q02615	Ensync Network Solutions (Pty) Ltd	25 080,00	3 080,00	ABSA Bank 9251587260
3, 20 and 37	Tuesday, 19 October 2010	Quote no. Q02619	Ensync Network Solutions (Pty) Ltd	22 144,50	2 719,50	ABSA Bank 9251587260
4, 21 and 38	Tuesday, 19 October 2010	Quote no. Q02623	Ensync Network Solutions (Pty) Ltd	6 600,60	810,60	ABSA Bank 9251587260
5, 22 and 39	Monday, 25 October 2010	Quote no. Q02620	Ensync Network Solutions (Pty) Ltd	41 485,06	5 094,66	ABSA Bank 9251587260
6, 23 and 40	Monday, 29 November 2010	Quote no. Q02620	Ensync Network Solutions (Pty) Ltd	43 673,86	5 363,46	ABSA Bank 9251587260
7, 24 and 41	Tuesday, 07 December 2010	Quote no. Q02697	Ensync Network Solutions (Pty) Ltd	2 029,20	249,20	ABSA Bank 9251587260
8, 25 and 42	Tuesday, 07 December 2010	Quote no. Q02697	Ensync Network Solutions (Pty) Ltd	1 960,80	240,80	ABSA Bank 9251587260
9, 26 and 43	Monday, 20 December 2010	Invoice no. Q02711	Ensync Network Solutions (Pty) Ltd	43 673,86	5 363,46	ABSA Bank 9251587260
10, 27 and 44	Tuesday, 25 January 2011	Invoice no. Q02716	Ensync Network Solutions (Pty) Ltd	43 673,86	5 363,46	ABSA Bank 9251587260
11, 28 and 45	Friday, 04 February 2011	Quote no. Q02731	Ensync Network Solutions (Pty) Ltd	1 812,60	222,60	ABSA Bank 9251587260
12, 29 and 46	Monday, 28 February 2011	Invoice no. Q02739	Ensync Network Solutions (Pty) Ltd	46 401,88	5 698,48	ABSA Bank 9251587260
13, 30 and 47	Wednesday, 02 March 2011	Quote no. Q02743	Ensync Network Solutions (Pty) Ltd	2 091,90	256,90	ABSA Bank 9251587260
14, 31 and 48	Friday, 25 March 2011	Invoice no. Q02747	Ensync Network Solutions (Pty) Ltd	46 401,88	5 698,48	ABSA Bank 9251587260
15, 32 and 49	Tuesday, 05 April 2011	Quote no. Q02761	Ensync Network Solutions (Pty) Ltd	2 175,12	267,12	ABSA Bank 9251587260
16, 33 and 50	Thursday, 28 April 2011	Invoice no. Q02759	Ensync Network Solutions (Pty) Ltd	46 401,88	5 698,48	ABSA Bank 9251587260
17, 34 and 51	Tuesday, 31 May 2011	Invoice no. Q02762	Ensync Network Solutions (Pty) Ltd	46 401,88	5 698,48	ABSA Bank 9251587260



SCHEDULE 2						
COUNT	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F
	Date	Invoice description	Service Provider	Total amount of invoice	VAT portion indicated on Invoice	Bank account details of service provider stipulated on invoice
52, 122 and 192	Monday, 30 November 2009	DC1092380231	DarkCube Biometrics	1 254,00	154,00	ABSA bank 9234432919
53, 123 and 193	Tuesday, 01 December 2009	DC1092380236	DarkCube Biometrics	1 231,20	151,20	ABSA bank 9234432919
54, 124 and 194	Thursday, 03 December 2009	DC1092380241	DarkCube Biometrics	1 846,80	226,80	ABSA bank 9234432919
55, 125 and 195	Friday, 04 December 2009	DC1092380246	DarkCube Biometrics	2 462,40	302,40	ABSA bank 9234432919
56, 126 and 196	Tuesday, 29 December 2009	DC1092380299	DarkCube Biometrics	1 231,20	151,20	ABSA bank 9234432919
57, 127 and 197	Wednesday, 06 January 2010	DC1092380298	DarkCube Biometrics	1 846,80	226,80	ABSA bank 9234432919
58, 128 and 198	Friday, 22 January 2010	DC1092380549	DarkCube Biometrics	1 846,80	226,80	ABSA bank 9234432919
59, 129 and 199	Monday, 25 January 2010	DC1092380555	DarkCube Biometrics	1 938,00	238,00	ABSA bank 9234432919
60, 130 and 200	Thursday, 28 January 2010	DC1092380589	DarkCube Biometrics	1 231,20	151,20	ABSA bank 9234432919
61, 131 and 201	Thursday, 04 February 2010	DC1092380598	DarkCube Biometrics	12 904,80	1 584,80	ABSA bank 9234432919
62, 132 and 202	Tuesday, 09 February 2010	DC1092380599	DarkCube Biometrics	615,60	75,60	ABSA bank 9234432919
63, 133 and 203	Tuesday, 09 February 2010	DC1092380610	DarkCube Biometrics	1 938,00	238,00	ABSA bank 9234432919
64, 134 and 204	Thursday, 18 February 2010	DC1092380621	DarkCube Biometrics	798,00	98,00	ABSA bank 9234432919
65, 135 and 205	Thursday, 18 February 2010	DC1092380920	DarkCube Biometrics	820,80	100,80	ABSA bank 9234432919
66, 136 and 206	Thursday, 18 February 2010	DC1092380619	DarkCube Biometrics	1 812,60	222,60	ABSA bank 9234432919
67, 137 and 207	Thursday, 04 March 2010	DC1092380638	DarkCube Biometrics	1 231,20	151,20	ABSA bank 9234432919
68, 138 and 208	Thursday, 04 March 2010	DC1092380634	DarkCube Biometrics	615,60	75,60	ABSA bank 9234432919
69, 139 and 209	Friday, 05 March 2010	DC1092380640	DarkCube Biometrics	1 641,60	201,60	ABSA bank 9234432919
70, 140 and 210	Tuesday, 16 March 2010	DC1092380653	DarkCube Biometrics	14 227,20	1 747,20	ABSA bank 9234432919
71, 141 and 211	Tuesday, 13 April 2010	DC1092380679	DarkCube Biometrics	1 288,20	158,20	ABSA bank 9234432919
72, 142 and 212	Thursday, 22 April 2010	DC1092380722	DarkCube Biometrics	3 933,00	483,00	ABSA bank 9234432919
73, 143 and 213	Thursday, 22 April 2010	DC1092380722	DarkCube Biometrics	6 498,00	798,00	ABSA bank 9234432919
74, 144 and 214	Thursday, 22 April 2010	DC1092380793	DarkCube Biometrics	1 379,40	169,40	ABSA bank 9234432919
75, 145 and 215	Thursday, 22 April 2010	DC1092380761	DarkCube Biometrics	1 687,20	207,20	ABSA bank 9234432919
76, 146 and 216	Thursday, 22 April 2010	DC1092380799	DarkCube Biometrics	1 824,00	224,00	ABSA bank 9234432919
77, 147 and 217	Thursday, 22 April 2010	DC1092380804	DarkCube Biometrics	1 671,24	205,24	ABSA bank 9234432919
78, 148 and 218	Thursday, 22 April 2010	DC1092380807	DarkCube Biometrics	877,40	107,75	ABSA bank 9234432919
79, 149 and 219	Thursday, 22 April 2010	DC1092380806	DarkCube Biometrics	11 035,20	1 355,20	ABSA bank 9234432919
80, 150 and 220	Thursday, 22 April 2010	DC1092380833	DarkCube Biometrics	12 768,00	1 568,00	ABSA bank 9234432919
81, 151 and 221	Thursday, 22 April 2010	DC1092380835	DarkCube Biometrics	889,20	109,20	ABSA bank 9234432919
82, 152 and 222	Thursday, 22 April 2010	DC1092380821	DarkCube Biometrics	2 200,20	270,20	ABSA bank 9234432919
83, 153 and 223	Thursday, 22 April 2010	DC1092380824	DarkCube Biometrics	2 154,60	264,60	ABSA bank 9234432919
84, 154 and 224	Thursday, 22 April 2010	DC1092380839	DarkCube Biometrics	1 140,00	140,00	ABSA bank 9234432919

85, 155 and 225	Thursday, 22 April 2010	DC1092380844	DarkCube Biometrics	13 338,00	1 638,00	ABSA bank 9234432919
86, 156 and 226	Thursday, 22 April 2010	DC1092380847	DarkCube Biometrics	615,60	75,60	ABSA bank 9234432919
87, 157 and 227	Thursday, 22 April 2010	DC1092380701	DarkCube Biometrics	1 026,00	126,00	ABSA bank 9234432919
88, 158 and 228	Thursday, 22 April 2010	DC1092380855	DarkCube Biometrics	61 674,00	7 574,00	ABSA bank 9234432919
89, 159 and 229	Thursday, 22 April 2010	DC1092380958	DarkCube Biometrics	1 288,20	158,20	ABSA bank 9234432919
90, 160 and 230	Thursday, 22 April 2010	DC1092380857	DarkCube Biometrics	2 200,20	270,20	ABSA bank 9234432919
91, 161 and 231	Thursday, 22 April 2010	DC1092380859	DarkCube Biometrics	1 846,80	226,80	ABSA bank 9234432919
92, 162 and 232	Thursday, 22 April 2010	DC1092380599	DarkCube Biometrics	1 048,80	128,80	ABSA bank 9234432919
93, 163 and 233	Thursday, 16 September 2010	DC1092380861	DarkCube Biometrics	1 938,00	238,00	ABSA bank 9234432919
94, 164 and 234	Friday, 17 September 2010	DC1092380873	DarkCube Biometrics	22 663,20	2 783,20	ABSA bank 9234432919
95, 165 and 235	Monday, 20 September 2010	DC1092380878	DarkCube Biometrics	38 714,40	4 754,40	ABSA bank 9234432919
96, 166 and 236	Thursday, 07 October 2010	DC1092380883	DarkCube Biometrics	2 599,20	319,20	ABSA bank 9234432919
97, 167 and 237	Thursday, 14 October 2010	DC1092380891	DarkCube Biometrics	1 801,20	221,20	ABSA bank 9234432919
98, 168 and 238	Wednesday, 27 October 2010	DC1092380928	DarkCube Biometrics	17 898,00	2 198,00	ABSA bank 9234432919
99, 169 and 239	Friday, 29 October 2010	DC1092380933	DarkCube Biometrics	26 573,40	3 263,40	ABSA bank 9234432919
100, 170 and 240	Thursday, 04 November 2010	DC1092380938	DarkCube Biometrics	9 348,00	1 148,00	ABSA bank 9234432919
101, 171 and 241	Wednesday, 10 November 2010	DC1092380948	DarkCube Biometrics	4 058,40	498,40	ABSA bank 9234432919
102, 172 and 242	Friday, 03 December 2010	DC1092380954	DarkCube Biometrics	1 744,20	214,20	ABSA bank 9234432919
103, 173 and 243	Friday, 03 December 2010	DC1092380951	DarkCube Biometrics	1 447,80	177,80	ABSA bank 9234432919
104, 174 and 244	Tuesday, 21 December 2010	DC1092380963	DarkCube Biometrics	60 986,20	7 489,53	ABSA bank 9234432919
105, 175 and 245	Monday, 10 January 2011	DC1092380969	DarkCube Biometrics	2 166,00	266,00	ABSA bank 9234432919
106, 176 and 246	Wednesday, 19 January 2011	DC1092380973	DarkCube Biometrics	2 017,80	247,80	ABSA bank 9234432919
107, 177 and 247	Friday, 04 March 2011	DC1092381484	DarkCube Biometrics	17 784,00	2 184,00	ABSA bank 9234432919
108, 178 and 248	Wednesday, 09 March 2011	DC1092381485	DarkCube Biometrics	23 712,00	2 912,00	ABSA bank 9234432919
109, 179 and 249	Monday, 14 March 2011	DC1092381486	DarkCube Biometrics	18 126,00	2 226,00	ABSA bank 9234432919
110, 180 and 250	Monday, 28 March 2011	DC1092381509	DarkCube Biometrics	13 286,70	1 631,70	ABSA bank 9234432919
111, 181 and 251	Thursday, 31 March 2011	DC1092381487	DarkCube Biometrics	13 286,70	1 631,70	ABSA bank 9234432919
112, 182 and 252	Friday, 08 April 2011	DC1092381483	DarkCube Biometrics	20 375,06	2 496,06	ABSA bank 9234432919
113, 183 and 253	Tuesday, 26 April 2011	DC1092381428	DarkCube Biometrics	47 988,30	5 893,30	ABSA bank 9234432919
114, 184 and 254	Wednesday, 04 May 2011	DC1092381488	DarkCube Biometrics	1 744,20	214,20	ABSA bank 9234432919
115, 185 and 255	Wednesday, 04 May 2011	DC1092381489	DarkCube Biometrics	1 938,00	238,00	ABSA bank 9234432919
116, 186 and 256	Wednesday, 04 May 2011	DC1092381490	DarkCube Biometrics	786,60	96,60	ABSA bank 9234432919
117, 187 and 257	Tuesday, 17 May 2011	DC1092381498	DarkCube Biometrics	2 205,90	270,90	ABSA bank 9234432919
118, 188 and 258	Tuesday, 24 May 2011	DC1092381503	DarkCube Biometrics	12 802,20	1 572,20	ABSA bank 9234432919
119, 189 and 259	Tuesday, 24 May 2011	DC1092381504	DarkCube Biometrics	1 972,20	242,20	ABSA bank 9234432919
120, 190 and 260	Wednesday, 25 May 2011	DC1092381506	DarkCube Biometrics	21 055,80	2 585,80	ABSA bank 9234432919
121, 191 and 261	Friday, 27 May 2011	DC1092381508	DarkCube Biometrics	1 972,20	242,20	ABSA bank 9234432919



SCHEDULE 3						
COUNT	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F
	Date	Invoice description	Service Provider	Total amount of Invoice	VAT portion indicated on Invoice	Bank account details of service provider stipulated on Invoice
262, 284 and 306	Friday, 26 March 2010	C-2848	SolidSource	17 784,00	2 184,00	ABSA bank 9242913591
263, 285 and 307	Thursday, 01 April 2010	C-2850	SolidSource	41 570,10	5 105,10	ABSA bank 9242913591
264, 286 and 308	Monday, 26 July 2010	C-3133	SolidSource	1 778,40	218,40	ABSA bank 9242913591
265, 287 and 309	Wednesday, 28 July 2010	C-3298	SolidSource	47 424,00	5 824,00	ABSA bank 9242913591
266, 288 and 310	Monday, 02 August 2010	C-3314	SolidSource	2 050,00	252,00	ABSA bank 9242913591
267, 289 and 311	Monday, 16 August 2010	C-3317	SolidSource	2 052,00	252,00	ABSA bank 9242913591
268, 290 and 312	Friday, 20 August 2010	C-3319	SolidSource	3 420,00	420,00	ABSA bank 9242913591
269, 291 and 313	Thursday, 26 August 2010	C-3322	SolidSource	2 052,00	252,00	ABSA bank 9242913591
270, 292 and 314	Monday, 06 September 2010	C-3327	SolidSource	2 052,00	252,00	ABSA bank 9242913591
271, 293 and 315	Monday, 20 September 2010	C-3329	SolidSource	18 810,00	2 310,00	ABSA bank 9242913591
272, 294 and 316	Thursday, 07 October 2010	C-3338	SolidSource	10 032,00	1 232,00	ABSA bank 9242913591
273, 295 and 317	Tuesday, 09 November 2010	C-3347	SolidSource	51 870,00	6 370,00	ABSA bank 9242913591
274, 296 and 318	Monday, 22 November 2010	C-3349	SolidSource	2 736,00	336,00	ABSA bank 9242913591
275, 297 and 319	Friday, 03 December 2010	C-3350	SolidSource	2 052,00	252,00	ABSA bank 9242913591
276, 298 and 320	Monday, 10 January 2011	C-3350	SolidSource	2 052,00	252,00	ABSA bank 9242913591
277, 299 and 321	Wednesday, 19 January 2011	C-3353	SolidSource	2 052,00	252,00	ABSA bank 9242913591
278, 300 and 322	Monday, 07 February 2011	C-3359	SolidSource	1 938,00	238,00	ABSA bank 9242913591
279, 301 and 323	Friday, 11 February 2011	C-3359	SolidSource	6 270,00	770,00	ABSA bank 9242913591
280, 302 and 324	Friday, 11 February 2011	C-3361	SolidSource	2 052,00	252,00	ABSA bank 9242913591
281, 303 and 325	Thursday, 24 March 2011	C-3363	SolidSource	1 938,00	238,00	ABSA bank 9242913591
282, 304 and 326	Tuesday, 24 May 2011	C-3362	SolidSource	2 052,00	252,00	ABSA bank 9242913591
283, 305 and 327	Friday, 27 May 2011	C-3362	SolidSource	2 052,00	252,00	ABSA bank 9242913591

SCHEDULE 4						
COUNT	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F
	Date	Invoice description	Service Provider	Total amount of invoice	VAT portion indicated on invoice	Bank account details of service provider stipulated on invoice
328, 345 and 362	Thursday, 01 April 2010	91992-2	StorVault Africa	12 706,33	1 560,43	ABSA bank 9243264866
329, 346 and 363	Thursday, 01 April 2010	91992-1	StorVault Africa	48 906,00	6 006,00	ABSA bank 9243264866
330, 347 and 364	Tuesday, 13 April 2010	91992-3	StorVault Africa	889,20	109,20	ABSA bank 9243264866
331, 348 and 365	Wednesday, 21 April 2010	91992-4	StorVault Africa	36 936,00	4 536,00	ABSA bank 9243264866
332, 349 and 366	Tuesday, 20 July 2010	91992-6	StorVault Africa	13 235,40	1 625,40	ABSA bank 9243264866
333, 350 and 367	Monday, 02 August 2010	91992-7	StorVault Africa	1 980,18	243,18	ABSA bank 9243264866
334, 351 and 368	Thursday, 26 August 2010	91992-7	StorVault Africa	549,42	67,47	ABSA bank 9243264866
335, 352 and 369	Thursday, 09 September 2010	91992-8	StorVault Africa	1 648,27	202,42	ABSA bank 9243264866
336, 353 and 370	Thursday, 14 October 2010	91992-9	StorVault Africa	1 648,27	202,42	ABSA bank 9243264866
337, 354 and 371	Friday, 29 October 2010	91992-10	StorVault Africa	1 648,27	202,42	ABSA bank 9243264866
338, 355 and 372	Tuesday, 07 December 2010	91992-11	StorVault Africa	1 615,95	198,45	ABSA bank 9243264866
339, 356 and 373	Monday, 10 January 2011	91992-12	StorVault Africa	1 949,40	239,40	ABSA bank 9243264866
340, 357 and 374	Friday, 11 February 2011	91992-11	StorVault Africa	5 950,80	730,80	ABSA bank 9243264866
341, 358 and 375	Friday, 11 February 2011	91992-12	StorVault Africa	2 093,04	257,04	ABSA bank 9243264866
342, 359 and 376	Friday, 11 February 2011	91992-13	StorVault Africa	2 235,54	274,54	ABSA bank 9243264866
343, 360 and 377	Friday, 11 February 2011	91992-14	StorVault Africa	2 235,54	274,54	ABSA bank 9243264866
344, 361 and 378	Wednesday, 11 May 2011	91992-14	StorVault Africa	12 034,98	1 477,98	ABSA bank 9243264866
Total				148 262,59	18 207,69	